

FYE 2009 Review - Balance Sheet

School District: Pendleton County
 Audit Firm Name: Denise M Keene CPA
 Date: 2/18/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (10)						
Fund 1 - Total Assets	2,151,409.90	1,446,331.09	705,078.81	1,446,331.00	0.09	
Fund 1 - Total Liabilities	1,065,387.65	559,606.40	505,781.25	559,606.00	0.40	
Fund 1 - Reserve for Enc. Prior Year – 8755	38,851.02	0.00	38,851.02	0.00	0.00	
Fund 1 - Reserve for Sick Leave – 8762	212,278.00	186,757.00	25,521.00	0.00	186,757.00	Refer Pg 10 Financial Audit Report
Fund 1 - Reserved – 875X and 876X, not 8755 or 8762	0.00	0.00	0.00	186,757.00	-186,757.00	
Fund 1 - Unreserved – 8770	834,893.23	699,967.69	134,925.54	699,968.00	-0.31	
Fund 1 - Fund Balance – Net	1,086,022.25	886,724.69	199,297.56	886,725.00	-0.31	
Fund 1 - Total Liabilities and Fund Balance	2,151,409.90	1,446,331.09	705,078.81	1,446,331.00	0.09	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Sick Leave						
Fund 1 - Current Portion of Accumulated Sick Leave	0.00	0.00	0.00	0.00	0.00	
Fund 1 - Noncurrent Portion of Accumulated Sick Leave	0.00	0.00	0.00	0.00	0.00	
Fund 1 - Total Accumulated Sick Leave	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (20)						
Fund 2 - Total Assets	133,994.52	133,994.52	0.00	133,995.00	-0.48	
Fund 2 - Total Liabilities	130,966.54	133,994.52	-3,027.98	133,995.00	-0.48	
Fund 2 - Reserved Fund Balance	5,462.55	0.00	5,462.55	0.00	0.00	
Fund 2 - Unreserved Fund Balance	-2,434.57	0.00	-2,434.57	0.00	0.00	
Fund 2 - Fund Balance – Net	3,027.98	0.00	3,027.98	0.00	0.00	
Fund 2 - Total Liabilities and Fund Balance	133,994.52	133,994.52	0.00	133,995.00	-0.48	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (31)						
Fund 310 - Total Assets	157,387.00	157,387.00	0.00	157,387.00	0.00	
Fund 310 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 310 - Reserved Fund Balance	0.00	0.00	0.00	157,387.00	-157,387.00	Refer Pg 38 Financial Audit Report, Classification difference
Fund 310 - Unreserved Fund Balance	157,387.00	157,387.00	0.00	0.00	157,387.00	
Fund 310 - Fund Balance – Net	157,387.00	157,387.00	0.00	157,387.00	0.00	
Fund 310 - Total Liabilities and Fund Balance	157,387.00	157,387.00	0.00	157,387.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (32)						
Fund 320 - Total Assets	5,011,414.08	4,971,020.45	40,393.63	4,971,020.00	0.45	
Fund 320 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 320 - Reserved Fund Balance	3,330,909.47	3,330,909.47	0.00	3,330,909.00	0.47	
Fund 320 - Unreserved Fund Balance	1,680,504.61	1,640,110.98	40,393.63	1,640,111.00	-0.02	
Fund 320 - Fund Balance – Net	5,011,414.08	4,971,020.45	40,393.63	4,971,020.00	0.45	
Fund 320 - Total Liabilities and Fund Balance	5,011,414.08	4,971,020.45	40,393.63	4,971,020.00	0.45	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (36)						
Fund 360 - Total Assets	335,718.53	193,294.87	142,423.66	193,295.00	-0.13	
Fund 360 - Total Liabilities	0.00	1,701,121.34	-1,701,121.34	1,701,121.00	0.34	
Fund 360 - Reserved Fund Balance	2,734,797.72	2,734,797.72	0.00	-1,507,826.00	4,242,623.72	Refer Pg 10 Financial Audit Report
Fund 360 - Unreserved Fund Balance	-2,399,079.19	-4,242,624.19	1,843,545.00	0.00	-4,242,624.19	
Fund 360 - Fund Balance – Net	335,718.53	-1,507,826.47	1,843,545.00	-1,507,826.00	-0.47	
Fund 360 - Total Liabilities and Fund Balance	335,718.53	193,294.87	142,423.66	193,295.00	-0.13	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 (Debt Service) (40)						
Fund 400 - Total Assets	17,091.83	5,416.63	11,675.20	5,417.00	-0.37	
Fund 400 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 400 - Reserved Fund Balance	0.00	0.00	0.00	5,417.00	-5,417.00	Refer Pg 38 Financial Audit Report, Classification difference
Fund 400 - Unreserved Fund Balance	17,091.83	5,416.63	11,675.20	0.00	5,416.63	
Fund 400 - Fund Balance – Net	17,091.83	5,416.63	11,675.20	5,417.00	-0.37	
Fund 400 - Total Liabilities and Fund Balance	17,091.83	5,416.63	11,675.20	5,417.00	-0.37	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 (Debt Service SFCC) (41)						
Fund 410 - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Total Liabilities and Fund Balance	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Assets - Governmental Funds	7,807,015.86	6,907,444.56	899,571.30	6,907,445.00	-0.44	Refer to differences in Governmental Funds
Total Liabilities - Governmental Funds	1,196,354.19	2,394,722.26	-1,198,368.07	2,394,722.00	0.26	
Reserved Fund Balance - Governmental Funds	6,322,298.76	6,252,464.19	69,834.57	2,172,644.00	4,079,820.19	
Unreserved Fund Balance - Governmental Funds	288,362.91	-1,739,741.89	2,028,104.80	2,340,079.00	-4,079,820.89	
Fund Balance – Net - Governmental Funds	6,610,661.67	4,512,722.30	2,097,939.37	4,512,723.00	-0.70	
Total Liabilities and Fund Balance - Governmental Funds	7,807,015.86	6,907,444.56	899,571.30	6,907,445.00	-0.44	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 (Food Service) (51)						
Fund 51 - Total Current Assets	711,473.38	668,802.20	42,671.18	668,802.00	0.20	
Fund 51 - Total Non-current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 51 - Total Assets	711,473.38	668,802.20	42,671.18	668,802.00	0.20	
Fund 51 - Total Liabilities	1,544.28	772.14	772.14	772.00	0.14	
Fund 51 - Net Assets	709,929.10	668,030.06	41,899.04	668,030.00	0.06	
Fund 51 - Total Liabilities and Net Assets	711,473.38	668,802.20	42,671.18	668,802.00	0.20	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 81 (Food Service) (81)						
Fund 81 - Total Current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 81 - Total Non-current Assets	751,644.02	713,575.50	38,068.52	713,576.00	-0.50	
Fund 81 - Total Assets	751,644.02	713,575.50	38,068.52	713,576.00	-0.50	
Fund 81 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 81 - Net Assets	713,575.50	713,575.50	0.00	713,576.00	-0.50	
Fund 81 - Total Liabilities and Net Assets	713,575.50	713,575.50	0.00	713,576.00	-0.50	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Food Service (Funds 51 and 81 combined)						
Fund 51 and 81 - Total Current Assets	711,473.38	668,802.20	42,671.18	668,802.00	0.20	
Fund 51 and 81 - Total Non-current Assets	751,644.02	713,575.50	38,068.52	713,576.00	-0.50	
Fund 51 and 81 - Total Assets	1,463,117.40	1,382,377.70	80,739.70	1,382,378.00	-0.30	
Fund 51 and 81 - Total Liabilities	1,544.28	772.14	772.14	772.00	0.14	
Fund 51 and 81 - Net Assets	1,461,573.12	1,381,605.56	79,967.56	1,381,606.00	-0.44	
Fund 51 and 81 - Total Liabilities and Net Assets	1,463,117.40	1,382,377.70	80,739.70	1,382,378.00	-0.30	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 52 (Day Care Operations) (52)						
Fund 52 - Total Current Assets	3,004.66	3,004.66	0.00	4,793.00	-1,788.34	Refer Pg 14Financial Audit Report, DayCare and Adult Education have been consolidated into one total on Financial Audit Report
Fund 52 - Total Non-current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 52 - Total Assets	3,004.66	3,004.66	0.00	4,793.00	-1,788.34	
Fund 52 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 52 - Net Assets	3,004.66	3,004.66	0.00	4,793.00	-1,788.34	
Fund 52 - Total Liabilities and Net Assets	3,004.66	3,004.66	0.00	4,793.00	-1,788.34	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 54 (Adult Education Operations) (54)						
Fund 54 - Total Current Assets	1,788.42	1,788.42	0.00	0.00	1,788.42	Refer Pg 14Financial Audit Report, DayCare and Adult Education have been consolidated into one total on Financial Audit Report
Fund 54 - Total Non-current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Total Assets	1,788.42	1,788.42	0.00	0.00	1,788.42	
Fund 54 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Net Assets	1,788.42	1,788.42	0.00	0.00	1,788.42	
Fund 54 - Total Liabilities and Net Assets	1,788.42	1,788.42	0.00	0.00	1,788.42	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 5X (Other Proprietary Operations) (5X)						
Fund 5X - Total Current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Total Non-current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Net Assets	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Total Liabilities and Net Assets	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Current Assets - Proprietary Funds	716,266.46	673,595.28	42,671.18	673,595.00	0.28	
Total Non-current Assets - Proprietary Funds	751,644.02	713,575.50	38,068.52	713,576.00	-0.50	
Total Assets - Proprietary Funds	1,467,910.48	1,387,170.78	80,739.70	1,387,171.00	-0.22	
Total Liabilities - Proprietary Funds	1,544.28	772.14	772.14	772.00	0.14	
Net Assets - Proprietary Funds	1,466,366.20	1,386,398.64	79,967.56	1,386,399.00	-0.36	
Total Liabilities and Net Assets - Proprietary Funds	1,467,910.48	1,387,170.78	80,739.70	1,387,171.00	-0.22	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 6X (Fiscal Agent Funds) (6X)						
Fund 6X - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Total Liabilities and Fund Balance	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 7XXX (Trust and Agency Funds) (7XXX)						
Fund 7XXX - Total Assets	0.00	0.00	0.00	310,436.00	-310,436.00	Refer Pg 17 Financial Audit Report, difference is due to Agency Fund not reported in MUNIS Balance Sheet
Fund 7XXX - Total Liabilities	0.00	0.00	0.00	310,436.00	-310,436.00	
Fund 7XXX - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX - Total Liabilities and Fund Balance	0.00	0.00	0.00	310,436.00	-310,436.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Assets - Fiduciary Funds	0.00	0.00	0.00	310,436.00	-310,436.00	Refer to differences in Fiduciary Funds
Total Liabilities - Fiduciary Funds	0.00	0.00	0.00	310,436.00	-310,436.00	
Reserved Fund Balance - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Unreserved Fund Balance - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Fund Balance – Net - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Liabilities and Fund Balance - Fiduciary Funds	0.00	0.00	0.00	310,436.00	-310,436.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 8 (Government Assets)						
Fund 8 - Fund Balance – Net	31,381,453.17	35,626,606.75	-4,245,153.58	35,626,607.00	-0.25	Refer to PG 28 Note D Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 81 (Food Service Assets)						
Fund 81 - Fund Balance – Net	751,644.02	713,575.50	38,068.52	713,576.00	-0.50	Refer to PG 14 and 28 Note D Financial Audit Report
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 82 (Day Care Assets)						
Fund 82 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 84 (Adult Education Assets)						
Fund 84 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 8X (Other Proprietary Fund Assets)						
Fund 8X - Fund Balance – Net	751,644.02	713,575.50	38,068.52	0.00	713,575.50	Program Error, should be zero
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Capital Assets						
Total Capital Assets - Fund Balance – Net	32,884,741.21	37,053,757.75	-4,169,016.54	36,340,183.00	713,574.75	Refer to PG 14 and 28 Note D Financial Audit Report